

RAWLINS COUNTY, KANSAS

DECEMBER 31, 2012

RAWLINS COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners Rawlins County, Kansas

We have audited the accompanying financial statement of Rawlins County, Kansas (the County) which comprises the summary of cash receipts, expenditures, and unencumbered cash balances as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis and budget laws of the State of Kansas as prescribed by the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in note 1, to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on United States Generally Accepted Accounting Principles

As described in note 1, of the financial statement, the financial statement is prepared by the County in accordance with the cash basis and budget laws of the State of Kansas as prescribed by KMAAG to meet the requirements of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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The effects on the financial statement of the variances between the regulatory basis of accounting described in note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on United States Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2012, or the changes in its financial position and its cash flows, where applicable, for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the County as of December 31, 2012, and the aggregate cash receipts and expenditures for the year then ended in accordance with the cash basis and budget laws of the State of Kansas as prescribed by KMAAG to meet the requirements of the State of Kansas, as described in note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement. The schedule of expenditures - actual and budget, the individual fund schedules of cash receipts and expenditures - actual and budget, and the schedule of cash receipts and disbursements - agency funds (schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the financial statement. Such information is the responsibility of management and the supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole on the basis of accounting described in note 1.

Lindburg Vogel Pierce Laris

Certified Public Accountants

Hutchinson, Kansas
September 25, 2013

RAWLINS COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For the Year Ended December 31, 2012

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Funds	Unencumbered Cash Balance 01/01/12	Cash Receipts	Expenditures	Unencumbered Cash Balance 12/31/12	Add Outstanding Encumbrances and Accounts Payable	Cash Balance 12/31/12
GENERAL FUND	\$ 747,655	\$ 1,264,256	\$ 1,267,407	\$ 744,504	\$ 18,918	\$ 763,422
SPECIAL PURPOSE FUNDS						
Road and bridge	482,564	1,092,830	1,311,675	263,719	84,766	348,485
Special bridge	141,988	32,986	8,670	166,304	-	166,304
Noxious weed	51,449	42,628	35,780	58,297	-	58,297
Employee benefits	219,974	798,182	789,996	228,160	-	228,160
Health	131,311	143,070	162,983	111,398	607	112,005
Health capital outlay	25,080	-	-	25,080	-	25,080
Home for aged maintenance	100,580	24,942	4,941	120,581	-	120,581
Ambulance	128,567	116,050	179,822	64,795	1,644	66,439
Services for elderly	-	16,492	17,861	(1,369)	2,012	643
Special alcohol programs	26,888	5,465	6,000	26,353	-	26,353
Fire district no. 1 general	20,081	7,340	17,318	10,103	37	10,140
Fire district no. 2 general	3,656	40,372	44,190	(162)	245	83
Fire district no. 3 general	20,961	6,286	6,565	20,682	172	20,854
Ambulance equipment	64,421	3,201	10,564	57,058	-	57,058
County building	187,603	32,985	8,745	211,843	-	211,843
Special parks and recreation	203	-	-	203	-	203
Rawlins County 911	-	42,088	5,266	36,822	52	36,874
Emergency 911	102,149	2,607	25,098	79,658	-	79,658
Wireless 911	21,872	800	3,147	19,525	-	19,525
Special road improvement	197,019	200,000	151,212	245,807	-	245,807
Fire district no. 1 special equipment	62,203	3,545	13,694	52,054	-	52,054
Fire district no. 2 special equipment	22,535	3,508	17,023	9,020	-	9,020
Fire district no. 3 special equipment	42,015	858	3,887	38,986	-	38,986
Motor vehicle operating	15,714	33,002	25,879	22,837	-	22,837
Register of Deeds technology	27,693	8,945	9,089	27,549	-	27,549
Equipment reserve	150,000	-	-	150,000	-	150,000
Airport trust	52,703	21,617	42,924	31,396	14	31,410
P.A.T.F.	549	143	41	651	-	651

The notes to the financial statement are an integral part of the financial statement.

RAWLINS COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For the Year Ended December 31, 2012

Page 2 of 3

Funds	Unencumbered Cash Balance 01/01/12	Cash Receipts	Expenditures	Unencumbered Cash Balance 12/31/12	Add Outstanding Encumbrances and Accounts Payable	Cash Balance 12/31/12
SPECIAL PURPOSE FUNDS (CONTINUED)						
Prosecutor's administrative trust	\$ 3,138	\$ 40	\$ -	\$ 3,178	\$ -	\$ 3,178
A.S.A.P.	2,817	-	-	2,817	-	2,817
Drug enforcement trust	124	5,200	-	5,324	-	5,324
Concealed weapon fees	1,658	715	-	2,373	-	2,373
Sheriff's offender registration	840	500	621	719	-	719
Bierrorism grant	6,808	9,789	7,005	9,592	-	9,592
Emergency management grant	159	-	2,088	(1,929)	-	(1,929)
BOND AND INTEREST FUNDS						
Bond and interest	-	-	-	-	-	-
Public building commission debt service	283,506	248,620	115,668	416,458	-	416,458
BUSINESS FUND						
Solid waste	318,457	70,258	50,368	338,347	1,048	339,395
CAPITAL PROJECT FUNDS						
Airport improvement program 3-20-0005-09	-	28,020	28,020	-	-	-
AWOS grant	1,699	-	1,699	-	-	-
Other airport projects	3,083	29,173	-	32,256	-	32,256
Public building commission - swim pool construction	7,810	-	-	7,810	-	7,810
TOTAL FINANCIAL REPORTING ENTITY	\$ 3,677,532	\$ 4,336,513	\$ 4,375,246	\$ 3,638,799	\$ 109,515	\$ 3,748,314

The notes to the financial statement are an integral part of the financial statement.

RAWLINS COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For the Year Ended December 31, 2012

Page 3 of 3

COMPOSITION OF CASH

Checking accounts	\$ 3,367,354
Money market accounts	1,911,701
Savings accounts	755,919
Certificates of deposit	1,970,000
Cash and cash items	100

8,005,074

Other accounts

State of Kansas - Clerk of the district court - checking account	1,201
Law library - checking account	4,309

5,510

TOTAL CASH

8,010,584

AGENCY FUNDS (SCHEDULE 3)

(4,262,270)

TOTAL - FINANCIAL REPORTING ENTITY

\$ 3,748,314

The notes to the financial statement are an integral part of the financial statement.

RAWLINS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2012

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Rawlins County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include the following related municipal entities.

Rawlins County Hospital (the Hospital) – The Hospital Board operates the County’s hospital. The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission. The Hospital has an elected board. The Hospital can sue and be sued, and can buy, sell, or lease property. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Rawlins County Extension Council (the Council) – The Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council’s financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in accounting for the financial activities of the County for the year of 2012:

General fund – to account for all unrestricted resources except those required to be accounted for in another fund.

Special purpose funds – to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and interest funds – to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Capital project funds – to account for debt proceeds and other financial resources segregated for the acquisition of major capital facilities.

Business funds – to account for operations that are financed and operated in a manner similar to private business enterprises; where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Agency funds – to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Amended budgets were prepared for the Rawlins County 911 fund and rural fire district no. 2 general fund for the year ended December 31, 2012.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, and certain special purpose funds, as listed in the table of contents. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in the financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas statute, K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage, except during designated "peak periods" when required coverage is 50%. The County's designated peak periods are from May 5 through June 19 and December 15 through January 29.

At December 31, 2012, the County's carrying amount of deposits was \$8,010,484 and the bank balance was \$8,259,700. Of the bank balance, \$1,050,825 was covered by federal depository insurance; \$7,208,875 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675.

At December 31, 2012, the County had no such investments:

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following:

Issue	Date Issued	Interest Rate	Amount of Issue	Year of Final Maturity
Revenue bonds				
Rawlins County Public Building Commission - Series 2009	07/15/09	4.750%-3.625%	<u>\$ 1,300,000</u>	2024

Changes in long-term debt of the County for the year ended December 31, 2012, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Revenue bonds	<u>\$ 1,190,000</u>	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ -</u>	<u>\$ 1,125,000</u>	<u>\$ 50,669</u>

On July 15, 2009, Rawlins County Public Building Commission issued \$1,300,000 revenue bonds for construction of a public swim pool. The revenue bonds are intended to be repaid through a special .75% county-wide sales tax; however, if the sales tax does not generate sufficient revenue for payment of the principal and interest, the remainder will be financed by property taxes. Current maturities of principal and interest on long-term debt for the next five years and in five year increments through maturity are as follows:

Revenue Bonds	Principal	Interest
2013	\$ 70,000	\$ 47,581
2014	75,000	44,256
2015	80,000	40,694
2016	80,000	36,894
2017	85,000	33,094
2018-2022	500,000	113,740
2023-2024	<u>235,000</u>	<u>15,442</u>
	<u>\$ 1,125,000</u>	<u>\$ 331,701</u>

NOTE 5—CONDUIT DEBT – REVENUE BONDS PAYABLE

The County entered into an agreement with Rawlins County Hospital (the Hospital) to issue the Hospital refunding and improvement revenue bonds, Series 2010 in the amount of \$1,530,000. The bonds were issued March 5, 2010, in the name of the County; however, it is intended that the Hospital pay the revenue bond debt from revenues generated through operations. The County also agreed to the issuance of \$7,000,000 Hospital refunding revenue bonds, Series 2012, which were used to refund and retire the Hospital revenue bond anticipation debt that had been used as temporary financing for improvements at the Hospital.

The balance of the Series 2010 Hospital revenue bonds at December 31, 2012, was \$345,000, and the balance of the Series 2012 Hospital revenue bonds at December 31, 2012, was \$7,000,000.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the member employee contribution rate a 4.00% of covered salary for Tier 1 members and at 6.00% of covered salary for Tier 2 members.

The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for 2012 was 8.34%; except for the period April 1, 2012 through June 30, 2012, when the rate was 7.34%. The County's contributions to KPERS for the years ended December 31, 2012, 2011, and 2010, were \$98,804, \$87,090, and \$79,835, respectively, equal to the statutory required contributions for each year.

NOTE 7—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time.

The County's estimated liability for compensated absences at December 31, 2012, was \$187,841.

Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require the County to place a final cover on each of its landfill sites when it stops accepting waste at that site and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as a liability based on landfill capacity used as of each year end.

Under the basis of accounting discussed in note 1, the County recognizes expenses, generally when paid; therefore, the closure and postclosure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liability for closure and postclosure care costs at December 31, 2012, were as follows:

<u>Permit No. 546</u>	<u>Composting</u>	<u>Construction and Demolition</u>	<u>Municipal Solid Waste</u>
Estimated remaining life (years)			44.0
Estimated total capacity (cubic yards)			294,500
Estimated usage to date (cubic yards)			96,236
Percent of capacity used			32.678%
Estimated closure costs	\$ 10,482	\$ 43,354	\$ 830,720
Estimated postclosure costs	<u>-</u>	<u>-</u>	<u>2,833,341</u>
	<u>\$ 10,482</u>	<u>\$ 43,354</u>	<u>\$ 3,664,061</u>
Estimated liability at December 31	<u>\$ 10,482</u>	<u>\$ 43,354</u>	<u>\$ 1,197,333</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County intends to meet closure and postclosure financial assurance requirements through a series of financial tests which demonstrate that the County has sufficient financial strength to finance closure and postclosure activities.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

NOTE 8—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by Kansas Statute 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 9—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2012:

From	To	Amount	Statutory Authority
Motor vehicle operating	General fund	\$ 16,704	K.S.A. 8-145
Road and bridge	Special road improvement	200,000	K.S.A. 68-590
Rural fire district no. 2 - special equipment	Rural fire district no. 2 - general	12,085	K.S.A. 19-3610

NOTE 10—CAPITAL PROJECTS

At year end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

	AWOS Grant	Airport Improvement Program 3-20-0005-09	Other Airport Projects	Public Building Commission - Swim Pool Construction
Project authorization	\$ 100,000	\$ 366,595	\$ 44,590	\$ 1,338,018
Expenditures				
2006	63,937	-	12,315	-
2007	19,532	-	-	-
2008	5,750	-	-	-
2009	3,000	-	19	32,008
2010	3,000	-	-	863,063
2011	3,000	334,466	-	435,137
2012	1,699	28,020	-	-
	<u>99,918</u>	<u>362,486</u>	<u>12,334</u>	<u>1,330,208</u>
Remaining project authorization	<u>\$ 82</u>	<u>\$ 4,109</u>	<u>\$ 32,256</u>	<u>\$ 7,810</u>

RAWLINS COUNTY, KANSAS
 SCHEDULE OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGETED FUNDS ONLY)
 For the Year Ended December 31, 2012

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 1,672,869	\$ -	\$ 1,672,869	\$ 1,267,407	\$ (405,462)
SPECIAL REVENUE FUNDS					
Road and bridge	1,355,000	-	1,355,000	1,311,675	(43,325)
Special bridge	149,385	-	149,385	8,670	(140,715)
Noxious weed	57,620	-	57,620	35,780	(21,840)
Employee benefits	887,000	-	887,000	789,996	(97,004)
Health	151,650	52,533	204,183	162,983	(41,200)
Health capital outlay	25,080	-	25,080	-	(25,080)
Home for aged maintenance	120,037	-	120,037	4,941	(115,096)
Ambulance	189,050	11,299	200,349	179,822	(20,527)
Services for elderly	16,149	-	16,149	17,861	1,712
Special alcohol programs	29,749	-	29,749	6,000	(23,749)
Fire district no. 1 general	17,950	-	17,950	17,318	(632)
Fire district no. 2 general	52,191	-	52,191	44,190	(8,001)
Fire district no. 3 general	15,468	-	15,468	6,565	(8,903)
Ambulance equipment	53,744	-	53,744	10,564	(43,180)
County building	149,982	-	149,982	8,745	(141,237)
Special parks and recreation	1,063	-	1,063	-	(1,063)
Rawlins County 911	50,000	-	50,000	5,266	(44,734)
Emergency 911	102,100	-	102,100	25,098	(77,002)
Wireless 911	76,136	-	76,136	3,147	(72,989)
BOND AND INTEREST FUND					
Bond and interest	100	-	100	-	(100)
BUSINESS FUND					
Solid waste	356,008	-	356,008	50,368	(305,640)

RAWLINS COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-1
Page 1 of 4

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 732,368	\$ 730,566	\$ 1,802
Delinquent tax	-	4,500	(4,500)
Interest and charges on delinquent taxes	12,641	10,000	2,641
Motor vehicle tax	72,916	52,553	20,363
Recreational vehicle tax	948	786	162
16/20M truck tax	13,847	13,805	42
Intangible tax	24,380	14,000	10,380
Local retail sales tax	220,566	150,000	70,566
Mineral tax	10,727	3,600	7,127
Neighborhood revitalization	(24,391)	(34,270)	9,879
Licenses, permits, and fees			
Mortgage registration tax	28,572	10,000	18,572
Officers' fees	-	10,000	(10,000)
Clerk of district court	6,914	-	6,914
County Clerk	2,101	-	2,101
Register of Deeds	34,042	-	34,042
Sheriff	12,379	-	12,379
Transfer from motor vehicle operating fund	16,704	7,000	9,704
Cereal malt beverage and club licenses	-	100	(100)
Antique motor vehicle registration fees	1,025	600	425
Diversion fees	-	500	(500)
Neighborhood revitalization application fees	1,200	-	1,200
Uses of money and property			
Interest on idle fund investments	9,662	50,000	(40,338)
Other			
Dispatcher reimbursement	10,000	15,000	(5,000)
Atwood City - jail reimbursement	16,250	15,000	1,250
Prisoner board	43,075	-	43,075
Grants	5,000	-	5,000
Other reimbursements	5,273	2,000	3,273
Emergency management	-	2,000	(2,000)
Miscellaneous	8,057	1,000	7,057
Transfer from dormant fund	-	100	(100)
TOTAL CASH RECEIPTS	<u>1,264,256</u>	<u>1,058,840</u>	<u>205,416</u>

RAWLINS COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-1
Page 2 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 32,989	\$ 34,980	\$ (1,991)
Contractual services	3,322	1,500	1,822
Commodities	77	500	(423)
Capital outlay	-	500	(500)
Department total	<u>36,388</u>	<u>37,480</u>	<u>(1,092)</u>
County Clerk			
Personal services	66,002	58,800	7,202
Contractual services	3,185	4,500	(1,315)
Commodities	3,624	2,500	1,124
Capital outlay	4,097	4,000	97
Department total	<u>76,908</u>	<u>69,800</u>	<u>7,108</u>
County Treasurer			
Personal services	90,955	84,970	5,985
Contractual services	3,561	6,000	(2,439)
Commodities	2,492	6,400	(3,908)
Capital outlay	-	3,500	(3,500)
Department total	<u>97,008</u>	<u>100,870</u>	<u>(3,862)</u>
County Attorney			
Personal services	32,208	32,760	(552)
Contractual services	13,087	15,815	(2,728)
Commodities	49	250	(201)
Capital outlay	-	1,500	(1,500)
Department total	<u>45,344</u>	<u>50,325</u>	<u>(4,981)</u>
Register of Deeds			
Personal services	32,656	33,075	(419)
Contractual services	2,566	1,500	1,066
Commodities	1,692	2,000	(308)
Department total	<u>36,914</u>	<u>36,575</u>	<u>339</u>
Sheriff			
Personal services	134,054	130,350	3,704
Contractual services	38,990	35,000	3,990
Commodities	26,223	25,000	1,223
Capital outlay	13,794	10,000	3,794
Department total	<u>213,061</u>	<u>200,350</u>	<u>12,711</u>

RAWLINS COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-1
Page 3 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	\$ 124,950	\$ 129,630	\$ (4,680)
Contractual services	7,634	8,000	(366)
Commodities	850	4,000	(3,150)
Capital outlay	2,660	12,000	(9,340)
Department total	136,094	153,630	(17,536)
Unified court			
Contractual services	17,931	22,200	(4,269)
Commodities	1,840	1,856	(16)
Capital outlay	1,099	11,000	(9,901)
District expenses	-	4,944	(4,944)
Department total	20,870	40,000	(19,130)
Courthouse general			
Personal services	26,108	23,250	2,858
Contractual services	119,276	121,500	(2,224)
Commodities	9,820	10,000	(180)
Capital outlay	3,867	50,000	(46,133)
Department total	159,071	204,750	(45,679)
Appraiser's cost			
Personal services	84,589	78,700	5,889
Contractual services	6,964	8,000	(1,036)
Commodities	3,988	6,000	(2,012)
Capital outlay	-	10,000	(10,000)
Department total	95,541	102,700	(7,159)
Election			
Personal services	5,742	9,000	(3,258)
Contractual services	21,863	10,000	11,863
Commodities	774	1,500	(726)
Capital outlay	-	2,500	(2,500)
Department total	28,379	23,000	5,379
Data processing			
Contractual services	27,290	20,000	7,290
Commodities	-	5,000	(5,000)
Capital outlay	-	48,000	(48,000)
Department total	27,290	73,000	(45,710)

RAWLINS COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-1
Page 4 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Recycling			
Personal services	\$ 5,079	\$ 6,825	\$ (1,746)
Contractual services	8,445	11,864	(3,419)
Commodities	23	1,000	(977)
Capital outlay	-	1,000	(1,000)
Department total	<u>13,547</u>	<u>20,689</u>	<u>(7,142)</u>
Other appropriations			
Airport improvements - grant match	14,010	19,000	(4,990)
Airport trust appropriation	3,845	5,000	(1,155)
Alcohol and drug abuse	1,800	3,600	(1,800)
Conservation	20,000	20,000	-
Economic development - local	20,000	20,000	-
Economic development - NWK	-	3,000	(3,000)
Emergency management	16,000	16,000	-
Equipment reserve	-	100,000	(100,000)
Extension council	70,000	70,000	-
Fair	18,000	18,000	-
GIS implementation	237	20,000	(19,763)
Historical records	15,100	15,100	-
Juvenile detention	-	10,000	(10,000)
L.E.P.G.	-	2,000	(2,000)
Library	33,000	33,000	-
Mental health	14,000	14,000	-
Mental retardation	55,000	55,000	-
NWK family shelter	-	500	(500)
Public safety vehicles	-	25,000	(25,000)
RC&D	-	500	(500)
Stabilization	-	110,000	(110,000)
Total other appropriations	<u>280,992</u>	<u>559,700</u>	<u>(278,708)</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,267,407</u>	<u>1,672,869</u>	<u>(405,462)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,151)	(614,029)	610,878
UNENCUMBERED CASH, JANUARY 1	<u>747,655</u>	<u>614,029</u>	<u>133,626</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 744,504</u>	<u>\$ -</u>	<u>\$ 744,504</u>

RAWLINS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-2

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 761,969	\$ 760,563	\$ 1,406
Delinquent tax	-	-	-
Motor vehicle tax	65,149	44,709	20,440
Recreational vehicle tax	827	669	158
16/20M truck tax	15,457	11,743	3,714
Intangible tax	1,270	1,000	270
Special highway fuel tax	235,581	230,366	5,215
Neighborhood revitalization	(25,376)	(28,847)	3,471
Reimbursements	34,949	10,000	24,949
Miscellaneous	3,004	-	3,004
TOTAL CASH RECEIPTS	1,092,830	1,030,203	62,627
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	461,071	525,000	(63,929)
Contractual services	71,417	100,000	(28,583)
Commodities	513,346	420,000	93,346
Capital outlay	65,841	135,000	(69,159)
Resurfacing project	-	175,000	(175,000)
Transfer to special road improvement fund	200,000	-	200,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,311,675	1,355,000	(43,325)
RECEIPTS OVER (UNDER) EXPENDITURES	(218,845)	(324,797)	105,952
UNENCUMBERED CASH, JANUARY 1	482,564	324,797	157,767
UNENCUMBERED CASH, DECEMBER 31	\$ 263,719	\$ -	\$ 263,719

RAWLINS COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-3

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 30,052	\$ 30,312	\$ (260)
Delinquent tax	-	250	(250)
Motor vehicle tax	3,193	2,240	953
Recreational vehicle tax	41	33	8
16/20M truck tax	701	588	113
Neighborhood revitalization	(1,001)	(1,076)	75
TOTAL CASH RECEIPTS	32,986	32,347	639
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	8,670	149,385	(140,715)
RECEIPTS OVER (UNDER) EXPENDITURES	24,316	(117,038)	141,354
UNENCUMBERED CASH, JANUARY 1	141,988	117,038	24,950
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 166,304</u>	<u>\$ -</u>	<u>\$ 166,304</u>

RAWLINS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-4

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 30,112	\$ 30,098	\$ 14
Delinquent tax	-	200	(200)
Motor vehicle tax	3,177	2,196	981
Recreational vehicle tax	41	33	8
16/20M truck tax	725	577	148
Neighborhood revitalization	(1,003)	(1,042)	39
Reimbursements	9,576	-	9,576
TOTAL CASH RECEIPTS	42,628	32,062	10,566
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	14,424	14,620	(196)
Contractual services	967	1,000	(33)
Commodities	20,389	42,000	(21,611)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	35,780	57,620	(21,840)
RECEIPTS OVER (UNDER) EXPENDITURES	6,848	(25,558)	32,406
UNENCUMBERED CASH, JANUARY 1	51,449	25,558	25,891
UNENCUMBERED CASH, DECEMBER 31	\$ 58,297	\$ -	\$ 58,297

RAWLINS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-5

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 693,901	\$ 692,364	\$ 1,537
Delinquent tax	-	4,050	(4,050)
Motor vehicle tax	60,086	43,821	16,265
Recreational vehicle tax	785	655	130
16/20M truck tax	10,704	11,510	(806)
Neighborhood revitalization	(23,109)	(23,507)	398
Reimbursements	55,815	5,000	50,815
TOTAL CASH RECEIPTS	798,182	733,893	64,289
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	542,517	585,000	(42,483)
Social Security	102,784	125,000	(22,216)
K.P.E.R.S.	99,872	100,000	(128)
Workers' compensation	26,186	45,000	(18,814)
Other insurance	6,638	12,000	(5,362)
Unemployment tax	11,999	20,000	(8,001)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	789,996	887,000	(97,004)
RECEIPTS OVER (UNDER) EXPENDITURES	8,186	(153,107)	161,293
UNENCUMBERED CASH, JANUARY 1	219,974	153,107	66,867
UNENCUMBERED CASH, DECEMBER 31	\$ 228,160	\$ -	\$ 228,160

RAWLINS COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-6

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 72,846	\$ 72,676	\$ 170
Delinquent tax	-	200	(200)
Motor vehicle tax	8,169	5,669	2,500
Recreational vehicle tax	104	85	19
16/20M truck tax	1,844	1,489	355
Neighborhood revitalization	(2,426)	(2,580)	154
Grants and reimbursements	62,533	10,000	52,533
TOTAL CASH RECEIPTS	143,070	87,539	55,531
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	104,844	95,025	9,819
Contractual services	21,916	25,625	(3,709)
Commodities	29,873	21,000	8,873
Capital outlay	1,350	5,000	(3,650)
Reimbursement - employee benefits	5,000	5,000	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	162,983	151,650	11,333
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	52,533	(52,533)
TOTAL FOR COMPARISON	162,983	204,183	(41,200)
RECEIPTS OVER (UNDER) EXPENDITURES	(19,913)	(64,111)	44,198
UNENCUMBERED CASH, JANUARY 1	131,311	64,111	67,200
UNENCUMBERED CASH, DECEMBER 31	\$ 111,398	\$ -	\$ 111,398

RAWLINS COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-7

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	25,080	(25,080)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(25,080)	25,080
UNENCUMBERED CASH, JANUARY 1	25,080	25,080	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 25,080</u>	<u>\$ -</u>	<u>\$ 25,080</u>

RAWLINS COUNTY, KANSAS

HOME FOR AGED MAINTENANCE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-8

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 22,749	\$ 22,734	\$ 15
Delinquent tax	-	100	(100)
Motor vehicle tax	2,394	1,680	714
Recreational vehicle tax	31	25	6
16/20M truck tax	526	441	85
Neighborhood revitalization	(758)	(807)	49
TOTAL CASH RECEIPTS	24,942	24,173	769
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	4,941	120,037	(115,096)
RECEIPTS OVER (UNDER) EXPENDITURES	20,001	(95,864)	115,865
UNENCUMBERED CASH, JANUARY 1	100,580	95,864	4,716
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 120,581</u>	<u>\$ -</u>	<u>\$ 120,581</u>

RAWLINS COUNTY, KANSAS

AMBULANCE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-9

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 13,914	\$ 13,881	\$ 33
Delinquent tax	-	200	(200)
Motor vehicle tax	797	324	473
Recreational vehicle tax	8	5	3
16/20M truck tax	495	85	410
Neighborhood revitalization	(463)	(478)	15
Collections for services	101,299	90,000	11,299
TOTAL CASH RECEIPTS	116,050	104,017	12,033
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	119,080	125,050	(5,970)
Contractual services	29,758	42,000	(12,242)
Commodities	27,619	18,000	9,619
Capital outlay	3,365	4,000	(635)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	179,822	189,050	(9,228)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	11,299	(11,299)
TOTAL FOR COMPARISON	179,822	200,349	(20,527)
RECEIPTS OVER (UNDER) EXPENDITURES	(63,772)	(85,033)	21,261
UNENCUMBERED CASH, JANUARY 1	128,567	85,033	43,534
UNENCUMBERED CASH, DECEMBER 31	\$ 64,795	\$ -	\$ 64,795

RAWLINS COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-10

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 15,026	\$ 15,156	\$ (130)
Delinquent tax	-	100	(100)
Motor vehicle tax	1,596	1,120	476
Recreational vehicle tax	20	17	3
16/20M truck tax	350	294	56
Neighborhood revitalization	(500)	(538)	38
TOTAL CASH RECEIPTS	16,492	16,149	343
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	14,361	12,349	2,012
Senior care services	-	800	(800)
Agency for aging	3,500	3,000	500
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	17,861	16,149	1,712
RECEIPTS OVER (UNDER) EXPENDITURES	(1,369)	-	(1,369)
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	\$ (1,369)	\$ -	\$ (1,369)

RAWLINS COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-11

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
CASH RECEIPTS			
Private club liquor tax	\$ 5,465	\$ 4,726	\$ 739
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	<u>6,000</u>	<u>29,749</u>	<u>(23,749)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(535)	(25,023)	24,488
UNENCUMBERED CASH, JANUARY 1	<u>26,888</u>	<u>25,023</u>	<u>1,865</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 26,353</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26,353</u></u>

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 1 GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-12

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 6,538	\$ 6,725	\$ (187)
Delinquent tax	-	100	(100)
Motor vehicle tax	551	366	185
Recreational vehicle tax	3	4	(1)
16/20M truck tax	223	221	2
Reimbursements and other	25	-	25
TOTAL CASH RECEIPTS	7,340	7,416	(76)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	5,593	2,000	3,593
Contractual services	7,074	5,000	2,074
Commodities	3,515	5,000	(1,485)
Capital outlay	1,136	5,950	(4,814)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	17,318	17,950	(632)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,978)	(10,534)	556
UNENCUMBERED CASH, JANUARY 1	20,081	10,534	9,547
UNENCUMBERED CASH, DECEMBER 31	\$ 10,103	\$ -	\$ 10,103

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 2 GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-13

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 25,992	\$ 26,258	\$ (266)
Delinquent tax	-	150	(150)
Motor vehicle tax	1,752	1,089	663
Recreational vehicle tax	29	18	11
16/20M truck tax	389	343	46
Reimbursements and other	125	-	125
Transfer from fire district no. 2 special equipment fund	12,085	20,677	(8,592)
TOTAL CASH RECEIPTS	40,372	48,535	(8,163)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	18,300	16,500	1,800
Contractual services	10,776	12,500	(1,724)
Commodities	9,884	12,000	(2,116)
Capital outlay	5,230	11,191	(5,961)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	44,190	52,191	(8,001)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,818)	(3,656)	(162)
UNENCUMBERED CASH, JANUARY 1	3,656	3,656	-
UNENCUMBERED CASH, DECEMBER 31	\$ (162)	\$ -	\$ (162)

RAWLINS COUNTY, KANSAS

FIRE DISTRICT NO. 3 GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-14

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 3,407	\$ 3,417	\$ (10)
Delinquent tax	-	25	(25)
Motor vehicle tax	563	430	133
Recreational vehicle tax	9	9	-
16/20M truck tax	106	94	12
Grants and reimbursements	2,201	-	2,201
TOTAL CASH RECEIPTS	6,286	3,975	2,311
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	640	1,500	(860)
Contractual services	4,221	4,000	221
Commodities	1,704	1,500	204
Capital outlay	-	8,468	(8,468)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	6,565	15,468	(8,903)
RECEIPTS OVER (UNDER) EXPENDITURES	(279)	(11,493)	11,214
UNENCUMBERED CASH, JANUARY 1	20,961	11,493	9,468
UNENCUMBERED CASH, DECEMBER 31	\$ 20,682	\$ -	\$ 20,682

RAWLINS COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-15

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Donations and grants	\$ 3,201	\$ 200	\$ 3,001
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	10,564	53,744	(43,180)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,363)	(53,544)	46,181
UNENCUMBERED CASH, JANUARY 1	64,421	53,544	10,877
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 57,058</u>	<u>\$ -</u>	<u>\$ 57,058</u>

RAWLINS COUNTY, KANSAS

COUNTY BUILDING FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-16

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 30,052	\$ 30,312	\$ (260)
Delinquent tax	-	250	(250)
Motor vehicle tax	3,192	2,240	952
Recreational vehicle tax	41	33	8
16/20M truck tax	701	588	113
Neighborhood revitalization	(1,001)	(1,076)	75
TOTAL CASH RECEIPTS	32,985	32,347	638
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	8,745	149,982	(141,237)
RECEIPTS OVER (UNDER) EXPENDITURES	24,240	(117,635)	141,875
UNENCUMBERED CASH, JANUARY 1	187,603	117,635	69,968
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 211,843</u>	<u>\$ -</u>	<u>\$ 211,843</u>

RAWLINS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-17

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
CASH RECEIPTS			
Private club liquor tax	\$ -	\$ 431	\$ (431)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Parks and recreation	<u>-</u>	<u>1,063</u>	<u>(1,063)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	(632)	632
UNENCUMBERED CASH, JANUARY 1	<u>203</u>	<u>632</u>	<u>(429)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 203</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 203</u></u>

RAWLINS COUNTY, KANSAS

RAWLINS COUNTY 911 FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-18

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
User fees	\$ 42,087	\$ 50,000	\$ (7,913)
Interest	1	-	1
TOTAL CASH RECEIPTS	42,088	50,000	(7,912)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment, maintenance, and services	5,266	50,000	(44,734)
RECEIPTS OVER (UNDER) EXPENDITURES	36,822	-	36,822
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 36,822</u>	<u>\$ -</u>	<u>\$ 36,822</u>

RAWLINS COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-19

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
CASH RECEIPTS			
User fees	\$ 2,607	\$ 2,000	\$ 607
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	<u>25,098</u>	<u>102,100</u>	<u>(77,002)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(22,491)	(100,100)	77,609
UNENCUMBERED CASH, JANUARY 1	<u>102,149</u>	<u>100,100</u>	<u>2,049</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 79,658</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 79,658</u></u>

RAWLINS COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2012

Schedule 2-20

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
CASH RECEIPTS			
User fees	\$ 800	\$ 50,000	\$ (49,200)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	<u>3,147</u>	<u>76,136</u>	<u>(72,989)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,347)	(26,136)	23,789
UNENCUMBERED CASH, JANUARY 1	<u>21,872</u>	<u>26,136</u>	<u>(4,264)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 19,525</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,525</u></u>

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)

For the Year Ended December 31, 2012

Schedule 2-21
Page 1 of 2

	Special Road Improvement	Fire District			Fire District No. 3 Special Equipment	Motor Vehicle Operating	Register of Deeds Technology	Equipment Reserve	Airport Trust
		No. 1 Special Equipment	No. 2 Special Equipment	No. 3 Special Equipment					
CASH RECEIPTS									
Fees	\$ -	\$ -	\$ -	\$ -		\$ 33,002	\$ 8,933	\$ -	\$ -
County appropriation	-	-	-	-	-	-	-	-	3,845
City of Atwood appropriation	-	-	-	-	-	-	-	-	3,845
Lease, hangar rent, etc.	-	-	-	-	-	-	-	-	13,927
Sale of surplus equipment	-	3,545	3,508	858	-	-	-	-	-
Interest	-	-	-	-	-	-	12	-	-
Transfer from other funds	200,000	-	-	-	-	-	-	-	-
TOTAL CASH RECEIPTS	200,000	3,545	3,508	858		33,002	8,945	-	21,617
EXPENDITURES AND TRANSFERS									
Contractual services	-	-	-	-	-	1,100	6,353	-	41,744
Commodities	-	-	-	-	-	2,802	-	-	1,180
Reimbursements	-	-	-	-	-	5,273	-	-	-
Capital outlay	151,212	13,694	4,938	3,887	-	-	2,736	-	-
Transfer to other funds	-	-	12,085	-	-	16,704	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	151,212	13,694	17,023	3,887		25,879	9,089	-	42,924
RECEIPTS OVER (UNDER) EXPENDITURES	48,788	(10,149)	(13,515)	(3,029)		7,123	(144)	-	(21,307)
UNENCUMBERED CASH, JANUARY 1	197,019	62,203	22,535	42,015		15,714	27,693	150,000	52,703
UNENCUMBERED CASH, DECEMBER 31	\$ 245,807	\$ 52,054	\$ 9,020	\$ 38,986		\$ 22,837	\$ 27,549	\$ 150,000	\$ 31,396

RAWLINS COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)

For the Year Ended December 31, 2012

Schedule 2-21
Page 2 of 2

	P.A.T.F.	Prosecutor's Administrative Trust	A.S.A.P.	Drug Enforcement Trust	Concealed Weapon Fees	Sheriff's Offender Registration	Bioterrorism Grant	Emergency Management Grant
CASH RECEIPTS								
Fees	\$ 143	\$ 40	\$ -	\$ -	\$ 715	\$ 500	\$ -	\$ -
Forfeitures	-	-	-	5,200	-	-	-	-
Grants	-	-	-	-	-	-	9,789	-
TOTAL CASH RECEIPTS	143	40	-	5,200	715	500	9,789	-
EXPENDITURES								
Contractual services	41	-	-	-	-	-	4,330	1,934
Commodities	-	-	-	-	-	-	1,025	154
Reimbursement	-	-	-	-	-	-	300	-
Capital outlay	-	-	-	-	-	621	1,350	-
TOTAL EXPENDITURES	41	-	-	-	-	621	7,005	2,088
RECEIPTS OVER (UNDER) EXPENDITURES	102	40	-	5,200	715	(121)	2,784	(2,088)
UNENCUMBERED CASH, JANUARY 1	549	3,138	2,817	124	1,658	840	6,808	159
UNENCUMBERED CASH, DECEMBER 31	\$ 651	\$ 3,178	\$ 2,817	\$ 5,324	\$ 2,373	\$ 719	\$ 9,592	\$ (1,929)

RAWLINS COUNTY, KANSAS

BOND AND INTEREST FUNDS

BOND AND INTEREST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-22

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Taxes and shared revenue			
Delinquent tax	\$ -	\$ 100	\$ (100)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transfer to general fund	-	100	(100)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

RAWLINS COUNTY, KANSAS

BOND AND INTEREST FUNDS

PUBLIC BUILDING COMMISSION DEBT SERVICE FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For the Year Ended December 31, 2012

Schedule 2-23

Actual

CASH RECEIPTS

Sales tax collections - County

\$ 165,714

Sales tax collections - remitted by cities

82,783

Interest

123

TOTAL CASH RECEIPTS

248,620

EXPENDITURES

Principal

65,000

Interest

50,668

TOTAL EXPENDITURES

115,668

RECEIPTS OVER (UNDER) EXPENDITURES

132,952

UNENCUMBERED CASH, JANUARY 1

283,506

UNENCUMBERED CASH, DECEMBER 31

\$ 416,458

RAWLINS COUNTY, KANSAS

BUSINESS FUND

SOLID WASTE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For the Year Ended December 31, 2012

Schedule 2-24

	Actual	Budget	Over (Under) Budget
CASH RECEIPTS			
Special assessments	\$ 56,086	\$ 62,750	\$ (6,664)
User fees	-	2,500	(2,500)
Other	14,172	2,500	11,672
TOTAL CASH RECEIPTS	<u>70,258</u>	<u>67,750</u>	<u>2,508</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	28,474	30,975	(2,501)
Contractual services	9,342	35,000	(25,658)
Commodities	7,225	15,000	(7,775)
Capital outlay	2,062	265,258	(263,196)
Tonnage fees	3,265	5,000	(1,735)
Household hazardous waste	-	4,775	(4,775)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>50,368</u>	<u>356,008</u>	<u>(305,640)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	19,890	(288,258)	308,148
UNENCUMBERED CASH, JANUARY 1	<u>318,457</u>	<u>288,258</u>	<u>30,199</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 338,347</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 338,347</u></u>

RAWLINS COUNTY, KANSAS

CAPITAL PROJECT FUNDS
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2012

Schedule 2-25

	Airport Improvement Program 3-20-0005-09	AWOS Grant	Other Airport Projects	Public Building Commission - Swim Pool Construction
CASH RECEIPTS				
Grants	\$ 26,619	\$ -	\$ 29,173	\$ -
Matching funds	1,401	-	-	-
TOTAL CASH RECEIPTS	28,020	-	29,173	-
EXPENDITURES				
Construction	16,445	-	-	-
Administration	11,575	-	-	-
Maintenance	-	1,699	-	-
TOTAL EXPENDITURES	28,020	1,699	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	(1,699)	29,173	-
UNENCUMBERED CASH, JANUARY 1	-	1,699	3,083	7,810
UNENCUMBERED CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,256</u>	<u>\$ 7,810</u>

RAWLINS COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
 SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS - REGULATORY BASIS
 For the Year Ended December 31, 2012

Schedule 3

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad valorem property tax	\$ 3,343,745	\$ 5,328,470	\$ 5,029,816	\$ 3,642,399
Delinquent personal property tax	-	28,838	416	28,422
Redemptions	6,536	58,142	223	64,455
L.A.V.T.R.	1,915	-	-	1,915
Mineral production tax	5,184	23,504	21,454	7,234
Motor vehicle tax	77,942	466,673	457,588	87,027
Recreational vehicle tax	692	5,913	5,932	673
16/20M truck tax	63,293	92,558	81,854	73,996
Bankruptcy tax	1,312	-	-	1,312
Intangible tax	-	84,085	84,085	-
Advance tax escrow	14,233	29,733	38,891	5,075
Tax foreclosure	20,633	-	-	20,633
Oil and gas depletion trust fund	-	78,254	-	78,254
Neighborhood revitalization	-	162,368	162,368	-
TOTAL DISTRIBUTABLE FUNDS	<u>3,535,485</u>	<u>6,358,538</u>	<u>5,882,627</u>	<u>4,011,395</u>
STATE FUNDS				
Educational building	-	33,986	33,986	-
Institutional building	-	16,993	16,993	-
Motor vehicle combined	-	5,901	5,901	-
Motor vehicle licenses	(76)	300,117	299,990	51
Sales and compensating tax	51,152	340,787	370,646	21,293
Game licenses	-	2,960	2,960	-
Drivers' licenses	-	8,439	8,437	2
Heritage trust	366	4,724	4,555	535
TOTAL STATE FUNDS	<u>51,442</u>	<u>713,907</u>	<u>743,468</u>	<u>21,881</u>
SUBDIVISION FUNDS				
Schools	-	1,744,142	1,744,142	-
Townships	16,505	107,309	106,735	17,079
Cities	-	446,314	446,314	-
Hospital	-	441,823	441,823	-
Cemeteries	-	2,656	2,656	-
Groundwater management district	-	23,317	23,317	-
TOTAL SUBDIVISION FUNDS	<u>16,505</u>	<u>2,765,561</u>	<u>2,764,987</u>	<u>17,079</u>
OTHER AGENCY FUNDS				
Employee payroll withholding	-	156,857	156,857	-
Flex benefit plan	1,934	27,342	28,020	1,256
Good Samaritan endowment	1,000	-	-	1,000
Good Samaritan maintenance	100,000	100,000	-	200,000
Hospital revenue bond	-	372,938	370,288	2,650
Rural opportunity zone	1,500	1,500	1,500	1,500
Clerk of district court	4,200	54,278	57,278	1,200
Law library	2,925	1,384	-	4,309
TOTAL OTHER AGENCY FUNDS	<u>111,559</u>	<u>714,299</u>	<u>613,943</u>	<u>211,915</u>
TOTAL	<u>\$ 3,714,991</u>	<u>\$ 10,552,305</u>	<u>\$ 10,005,025</u>	<u>\$ 4,262,270</u>